

TRIPLE-S MANAGEMENT CORP

Form 8-K/A

April 13, 2006

**UNITED STATES SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549
FORM 8-K/A
CURRENT REPORT
PURSUANT TO SECTION 13 OR 15 (d) OF THE
SECURITIES EXCHANGE ACT OF 1934**

Date of report (Date of earliest event reported): January 31, 2006

TRIPLE-S MANAGEMENT CORPORATION
(Exact Name of Registrant as Specified in Charter)

Puerto Rico	000-49762	66-0555678
(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(IRS Employer Identification No.)

Registrant's telephone number, including area code: 787-749-4949

1441 F.D. Roosevelt Avenue, San Juan, Puerto Rico 00920

(Address of Principal Executive Offices and Zip Code)

Not Applicable

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d - 2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e - 4(c))
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Item 2.01 Completion of Acquisition or Disposition of Assets.

On January 31, 2006, Triple-S Management Corporation (the Corporation) filed a Current Report on Form 8-K (the Form 8-K) to report the completion of the acquisition of 100% of the issued and outstanding shares of common stock of Great American Life Assurance Company of Puerto Rico (GA Life) for \$37.5 million. The closing was made in conformity with the terms of the Stock Purchase Agreement between the Corporation and Great American Financial Resources, Inc. that was initially announced by the Corporation on December 15, 2005. In response to parts (a) and (b) of Item 9.01 of such Form 8-K, the Corporation stated that it would file the required financial information by amendment as permitted by Instruction (a) (4) and (b) (2) of Item 9.01 to Form 8-K. This Form 8-K/A is being filed to provide the required financial information.

Item 9.01 Financial Statements and Exhibits.

(a) Financial Statements of Business Acquired.

The audited financial statements of GA Life for the year ended December 31, 2005 are filed as an Exhibit to this Form 8-K/A.

(b) Pro Forma Financial Information

The unaudited pro forma combined financial statements are filed as an Exhibit to this Form 8-K/A.

(c) Exhibits.

The following exhibits are being filed with this Form 8-K/A:

99.1 Audited financial statements of GA Life for the year ended December 31, 2005.

99.2 Unaudited pro forma combined financial statements as of and for the year ended December 31, 2005.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**TRIPLE-S MANAGEMENT
CORPORATION**

Date: April 13, 2006

By: /s/ Ramón M. Ruiz-Comas

Name: Ramón M. Ruiz-Comas

Title: President & Chief Executive Officer

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